

No. 278, S.]

[Published May 21, 1949.

CHAPTER 146.

AN ACT to amend 139.27 (2) of the statutes, relating to affixing tax stamps on wine bottles.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

139.27 (2) of the statutes is amended to read:

139.27 (2) The provision in section 139.03 (3) that stamps need not be affixed to individual bottles * * * shall apply to bottles of wine containing not in excess of 21 percent of alcohol by volume, but otherwise the provisions of section 139.03 (3) and (13) shall not apply to the tax imposed in section 139.26.

Approved May 18, 1949.